

JONES COUNTY, NORTH CAROLINA
2014-15 BUDGET AND TAX LEVY RESOLUTION

BE IT RESOLVED BY THE BOARD OF Commissioners of Jones County, North Carolina on the 23rd day of June, 2014 to be effective as of the 1st day of July, 2014.

SECTION I. The following accounts are hereby appropriated for the Operations of the County Government and its subdivisions for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

| COUNTY GENERAL FUND | | |
|----------------------------|-----------|--|
| Governing Body | 97,162 | |
| Insurance | 308,056 | |
| Administration | 196,371 | |
| Finance | 273,531 | |
| Tax Supervisor/Collector | 417,782 | |
| Legal Services | 55,500 | |
| Jury Commission | 1,270 | |
| CSC Facility Fees | 43,106 | |
| Board of Elections | 103,257 | |
| Register of Deeds | 139,796 | |
| Computer | 83,200 | |
| Public Buildings | 304,137 | |
| Housekeeping | 64,149 | |
| Building Improvement | 100,000 | |
| Sheriff | 1,194,563 | |
| County Jail | 785,367 | |
| Building Inspector | 106,645 | |
| Communications System | 244,379 | |
| Fire & Rescue | 289,338 | |
| Medical Examiner | 6,000 | |
| Emergency Management | 58,734 | |
| Emergency Medical Services | 708,636 | |
| Rabies/Beaver Control | 5,306 | |
| Solid Waste | 348,056 | |
| Landfill | 80,553 | |
| State Forest Protection | 69,310 | |
| Planning | 10,200 | |
| Economic Development | 242,495 | |
| Eastern Carolina COG | 0 | |
| Extension | 163,574 | |
| Soil Conservation | 100,974 | |
| Health – General | 485,783 | |
| Other Services | 2,000 | |
| Tuberculosis | 3,327 | |
| Immunization Action Plan | 5,692 | |
| Health Promotions | 13,075 | |

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|--------------------------------|-----------|--|
| BCCCP | 6,117 | |
| Maternal Health | 13,823 | |
| Child Health | 12,874 | |
| Child Services Coordinator | 19,984 | |
| Adult Health | 1,500 | |
| Family Planning | 59,471 | |
| WIC | 53,413 | |
| OHHMD Interpreter Grant | 0 | |
| School Health Nurse | 50,000 | |
| Environmental Health | 4,000 | |
| Food and Lodging | 0 | |
| Teen Pregnancy Prevention | 75,000 | |
| Pregnancy Care Management | 22,230 | |
| Family Based Counseling | 0 | |
| Bioterrorism-Preparedness | 30,993 | |
| HIV/STD | 500 | |
| Communicable Disease | 9,778 | |
| Mosquito | 3,300 | |
| Mental Health | 23,906 | |
| Social Services Administration | 1,415,706 | |
| Child Protective Services | 100 | |
| Workfirst | 31,700 | |
| Supplemental Assistance | 106,411 | |
| General Assistance | 1,000 | |
| Foster Care | 20,000 | |
| AFDC Extra Items | 4,000 | |
| AFDC Foster Care | 100,000 | |
| Links Allocation | 150 | |
| Medicaid | 5,000 | |
| Medicaid Transportation | 225,000 | |
| Aid to Blind | 1,302 | |
| Adoption Assistance | 8,688 | |
| Crisis Intervention | 41,041 | |
| Carolina Power & Light | 7,846 | |
| Food Stamp EBT | 4,264 | |
| Child Support Officer | 80,000 | |
| Long Term Care Screening | 7,000 | |
| Title III-Homemaker | 20,475 | |
| Veterans Officer | 22,965 | |
| Adult & Youth Services | 0 | |
| Daycare | 467,192 | |
| Jones County Senior Citizens | 202,946 | |
| Rural Transportation | 107,748 | |
| Schools Current Expense | 1,540,901 | |

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|---|---------|-------------------|
| School Capital I, II, III | 687,588 | |
| School Capital Outlay | 50,000 | |
| Lenoir Community College | 81,858 | |
| County Libraries | 84,990 | |
| Recreation | 49,968 | |
| Juvenile Justice Council | 0 | |
| Arts Council | 1,775 | |
| Civic Center | 32,900 | |
| Miscellaneous | 130,000 | |
| Total General Fund | | 13,038,727 |
| | | |
| <u>Emergency Telephone System - E911</u> | | 0 |
| | | |
| <u>Water Enterprise</u> | | |
| Administration and Collections | 296,384 | |
| Raw Water Supply | 571,425 | |
| Water Construction | 341,101 | |
| Transfer to Water Reserve | 100,000 | |
| Total Water | | 1,308,910 |
| | | |
| Grand Total County Budget for Year 2014-2015 | | 14,347,637 |

SECTION II. It is hereby estimated that the following revenues will be available for the fiscal year 2014-2015:

COUNTY GENERAL FUND

| | | |
|---|-----------|-------------------|
| General | | |
| Taxes-Local | 6,032,226 | |
| Interest | 44,000 | |
| Local Revenues | 124,820 | |
| Fund Balance | 1,138,756 | |
| Charges for Services | | |
| License, Permits & Fees | 462,500 | |
| Sales and Services | 454,500 | |
| Program Specific-Operating Grants | | |
| Social Services Programs | 2,619,746 | |
| Public Health Programs | 488,112 | |
| Intergovernmental-Unrestricted | 120,000 | |
| Intergovernmental Revenues-Restricted | 377,067 | |
| Sales Taxes | 1,077,000 | |
| Transfers | 100,000 | |
| Total General Fund | | 13,038,727 |
| | | |
| <u>EMERGENCY TELEPHONE SYSTEMS-E911</u> | | |
| General | | |
| Miscellaneous: Interest | 0 | |
| Miscellaneous: Fund Balance | 0 | |
| Program Specific-Operating Grants | | |
| E911 & Wireless | 0 | |
| Total Emergency Telephone Systems-E911 | | 0 |
| | | |
| <u>WATER ENTERPRISE</u> | | |
| General | | |
| Miscellaneous: Interest | 0 | |
| Miscellaneous: Fund Balance | 0 | |
| Charges for Services | | |
| Water Enterprise | 1,308,910 | |
| Total Water Enterprise | | 1,308,910 |
| | | |
| TOTAL COUNTY REVENUES FOR YEAR 2014-2015 | | 14,347,637 |

SECTION III: Whereas it appearing to the Board that the total County budget is for said fiscal year 2014-2015:

| | | |
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| | | 14,347,637 |
| THAT the estimated revenues OTHER than Ad Valorem Taxes is | | 8,675,311 |
| REVENUES to be raised from Ad Valorem Taxes | | 5,672,326 |
| THAT the total estimated uncollected taxes is | | 426,949 |
| THAT the estimated amount of TAX LEVY is | | 6,099,275 |

SECTION IV: Therefore there is hereby levied the following rate of tax on each one hundred (\$100) valuation of taxable property, as listed for taxes as of January 1, 2014 for the purpose of raising revenue for the County current year of property tax.

JONES COUNTY 2014 TAX RATE.....\$.77

Such rates are based upon an estimated total assessed valuation of property for the purpose of taxation of \$792,374,890 and an estimated rate of collection of 93% during the fiscal year.

SECTION V: It is also understood that although the above budget is adopted by total departments that money for personnel, operating expenses, and capital can only be spent for these categories unless there is an amendment by the Commissioners to transfer the funds. Also the Board of Education can only amend their current expense budget up to 10% cumulative change. Any change that is 10% or above has to be approved by the Board of Commissioners.

SECTION VI: Whereas, the Township 7 Volunteer Fire Department has requested the Jones County Board of Commissioners to levy taxes upon taxable property within the boundaries of said Rock Creek Fire District and the Island Creek/Bear Run Fire District for the purpose of producing funds to meet valid obligations of the Township 7 Volunteer Fire Department for fiscal year 2014-2015 in all respects as authorized by law, there is, therefore, levied a tax at the rate of \$.01770 on each \$100 of taxable property within said Fire District.

SECTION VII: Whereas, the Trenton Volunteer Fire Department has requested the Jones County Board of Commissioners to levy taxes upon taxable property within the boundaries of said Trenton Fire District, excluding the Trenton town limits for the purpose of producing funds to meet valid obligations of the Trenton Volunteer Fire Department for fiscal year 2014-2015 in all respects as authorized by law, there is, therefore, levied a tax at the rate of \$.03 on each \$100 of taxable property within said Fire District.

SECTION VIII: Whereas, the Pollocksville Volunteer Fire Department has requested the Jones County Board of Commissioners to levy taxes upon taxable property within the boundaries of said Pollocksville Fire District excluding the Pollocksville town limits for the purpose of producing funds to meet valid obligations of the Pollocksville Volunteer Fire Department for fiscal year 2014-2015 in all respects as authorized by law, there is, therefore, levied a tax at the rate of \$.03 on each \$100 of taxable property within said Fire District.

SECTION IX: Whereas, the Comfort Volunteer Fire Department has requested the Jones County Board of Commissioners to levy taxes upon taxable property within the boundaries of said Comfort Fire District for the purpose of producing funds to meet valid obligations of the Comfort Volunteer Fire Department for fiscal year 2014-2015 in all respects as authorized by law, there is, therefore, levied a tax at the rate of \$.03 on each \$100 of taxable property within said Fire District.

SECTION X: Whereas, the Hargetts Crossroads Volunteer Fire Department has requested the Jones County Board of Commissioners to levy taxes upon taxable property within the boundaries of said Hargetts Crossroads Fire District for the purpose of producing funds to meet valid obligations of the Hargetts Crossroads Volunteer Fire Department for fiscal year 2014-2015 in all respects as authorized by law, there is, therefore, levied a tax at the rate of \$.03 on each \$100 of taxable property within said Fire District.

SECTION XI: The general reappraisal of real property for Jones County occurs once every eight years. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizen with comparative information. The FY 2014-2015 operating budget follows the general reappraisal for real property for Jones County. The revenue - neutral tax rate, as defined by G.S 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. The reappraisal produced a tax base of \$792,374,890 for Jones County. The tax levy for the current fiscal year is \$6,032,591, and the growth factor since the last general reappraisal is 1.51% using the formula mandated by state law, the revenue-neutral tax rate for Jones County is 77.23 cents. The proposed property tax rate for FY 2014-15 is 77 cent which represents a decrease from the property tax rate of 80 cents for FY 2013-2014.

Adopted this 23rd day of June, 2014 and becomes effective July 1, 2014.

Mike Haddock
Chairman

Sondra Spock Riggs
Vice-Chairman

Paul A. Koon
Commissioner

Joe Wynn
Commissioner

Commissioner

Jeff Hal
County Manager

ATTEST:

Melissa Mae Inuma
Clerk to the Board